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IN THE UNITED STATES DISTRICT COURT
FOR THE CENTRAL DISTRICT OF CALIFORNIA
EASTERN DIVISION

SOUTHERN CALIFORNIA
EMERGENCY MEDICINE, INC.,

Plaintiff,

v.

DANIEL WERFEL, et al.,
Defendants.

Case No. 5:23-cv-02450-FMO-DTB

**JOINT STIPULATION TO
DISMISS WITHOUT PREJUDICE**

Hon. Fernando M. Olguin

Plaintiff and Defendants, by and through counsel, and pursuant to Federal Rule of Civil Procedure 41(a)(1)(A)(ii), hereby stipulate and agree as follows:

1. The parties stipulate to dismiss the above-captioned action without prejudice.

2. This dismissal is entered into without waiver or prejudice to Plaintiff's right to file a new civil action incorporating its APA claims as part of a federal refund suit.

3. Each party shall bear its own costs with respect to the dismissed counts.

Dated: December 26, 2024.

Respectfully submitted,

/s/ Peter A. Arhangelsky
Peter A. Arhangelsky
GREENBERG TRAURIG, LLP

Attorney for Plaintiff Southern California
Emergency Medicine, Inc.

E. MARTIN ESTRADA
United States Attorney
DAVID M. HARRIS
Chief, Civil Division
JOLENE TANNER
Chief, Tax Section
Assistant United States Attorneys

/s/ Nithya Senra (with permission)
Nithya Senra
Assistant United States Attorney

Attorneys for Defendants United States of
America; Daniel Werfel, in his official
capacity as Commissioner of the United
States Internal Revenue Service; the United
States Internal Revenue Service; Janet
Yellen, in her official capacity as Secretary
of the Treasury; the United States
Department of Treasury

ATTESTATION OF FILER

I attest that the other signatory listed, on whose behalf this filing is submitted,
concurs in the filing's content and has authorized the filing.

Dated: December 26, 2024.

/s/ Peter A. Arhangelsky
Peter A. Arhangelsky